

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS
(Eastern Division)

In re:

JOE TECCE, INC.,

Debtor.

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Chapter 11

Case No. 11-15320

AMENDED VERIFIED STATEMENT OF SALVATORE TECCE

Attached hereto is the Verified Statement of Salvatore Tecce, as redacted to omit certain personal identification information. Except for the redacted information, the attached Statement is identical to the Statement originally filed on June 17, 2011. (docket no. 23).

JOE TECCE, INC.

By their attorneys,

/s/ John T. Morrier

John T. Morrier (BBO #628624)

A. Davis Whitesell (BBO #551462)

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Dated: June 20, 2011

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MASSACHUSETTS
(Eastern Division)

In re:

JOB TECCE, INC.

Debtor.

Chapter 11

Case No. 11-15320-WCH

VERIFIED STATEMENT OF SALVATORE TECCE

I, Salvatore Tecce, state the following:

1. I am the treasurer of Joe Tecce, Inc. (the "Company"), the debtor in possession in this Chapter 11 reorganization. I am authorized to make this statement on behalf of Joe Tecce, Inc., and do so based upon my personal knowledge.

2. The Company has recently engaged an accountant, Medaglia & Co., Inc., to assist with accounting and reporting requirements of its business and this case. The Company had not prepared, as of the date it filed this case, a recent balance sheet, statement of operations or cash flow statement. We are working with the accountant to finalize these documents, and expect to have them available within the next two weeks. The Company intends to file these documents upon completion.

3. A true and correct copy of the Company's most recent tax return, for 2009, is attached to this statement. Efforts to prepare the Company's tax return for 2010 is ongoing.

SIGNED UNDER THE PAINS AND PENALTIES OF PERJURY, this 17th day of June, 2011.



Salvatore Tecce
Treasurer

Form 1120 Department of the Treasury Internal Revenue Service		U.S. Corporation Income Tax Return For calendar year 2009 or tax year beginning _____, 2009, ending _____ ▶ See separate instructions.		OMB No. 1545-0123 2009
A Check if: 1 a Consolidated return (attach Form 851) <input type="checkbox"/> Use IRS label. b Life/nonlife consolidated return <input type="checkbox"/> Otherwise, print or type. 2 Personal holding co. (attach Sch PH) <input type="checkbox"/> 3 Personal service corp. (see instr) <input type="checkbox"/> 4 Schedule M-3 attached <input type="checkbox"/>		Name Joe Tecce, Inc. Number, street, and room or suite number. If a P.O. box, see instructions. 55/Cooper Street City or town Boston State ZIP code MA 02113		B Employer identification number 04-2518933 C Date incorporated 01/01/1973 D Total assets (see instructions) \$ 539,400.
E Check if: (1) Initial return (2) Final return (3) Name change (4) Address change				
1 a Gross receipts or sales 1,377,018. b Less returns & allowances 2,481. c Balance 1,374,537.				
INCOME	2 Cost of goods sold (Schedule A, line 8)		2 500,979.	
	3 Gross profit. Subtract line 2 from line 1c		3 873,558.	
	4 Dividends (Schedule C, line 19)		4	
	5 Interest		5	
	6 Gross rents		6	
	7 Gross royalties		7	
	8 Capital gain net income (attach Schedule D (Form 1120))		8	
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		9	
	10 Other income (see instructions — attach schedule) See Other Income Statement		10 -309.	
	11 Total income. Add lines 3 through 10		11 873,249.	
	DEDUCTIONS SEE INSTRUCTIONS	12 Compensation of officers (Schedule E, line 4)		12
13 Salaries and wages (less employment credits)		13 537,000.		
14 Repairs and maintenance		14 38,616.		
15 Bad debts		15		
16 Rents		16 12,000.		
17 Taxes and licenses		17 80,441.		
18 Interest		18		
19 Charitable contributions		19		
20 Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)		20 22,220.		
21 Depletion		21		
22 Advertising		22 12,634.		
23 Pension, profit-sharing, etc. plans		23		
24 Employee benefit programs		24		
25 Domestic production activities deduction (attach Form 8803)		25		
26 Other deductions (attach schedule). See Other Deductions Statement		26 273,205.		
27 Total deductions. Add lines 12 through 26		27 976,116.		
28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11		28 -102,867.		
29 Less: a Net operating loss deduction (see instructions)		29a		
b Special deductions (Schedule C, line 20)		29b		
30 Taxable income. Subtract line 29c from line 28 (see instructions)		30 -102,867.		
TAX AND PAYABLE CREDITS	31 Total tax (Schedule J, line 10)		31	
	32a 2008 overpayment credited to 2009		32a	
	b 2009 estimated tax payments		32b	
	c 2009 refund applied for on Form 4466		32c	
	d Tax deposited with Form 7004		32d	
	e Credits: (1) Form 2439 (2) Form 4136		32e	
	f Refundable credits from Form 3800, line 19c, and Form 8827, line 8c		32f	
	g Refundable credits from Form 3800, line 19c, and Form 8827, line 8c		32g	
	33 Estimated tax penalty (see instructions). Check if Form 2220 is attached		33	
	34 Amount owed. If line 32h is smaller than the total of lines 31 and 33, enter amount owed		34	
	35 Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid		35	
36 Enter amount from line 35 you want credited to 2010 estimated tax		36 Refunded ▶		
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
Sign Here Signature of officer _____ Date _____		Treasurer Title _____		
Paid Preparer's Use Only Preparer's signature _____ Date 07/29/10 Firm's name (or yours if self-employed), address, and ZIP code Tax Solution 157 Main Street Everett MA 02149		Preparer's SSN or PIN P00842890 EIN 26-1780828 Phone no. (617) 389-7717		

Form 1120 (2009) Joe Tecce, Inc.

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Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	1	15,000.
2	Purchases	2	475,908.
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule). See Additional Section 263A Costs Statement	4	25,071.
5	Other costs (attach schedule). See Other Costs Statement	5	
6	Total. Add lines 1 through 5	6	515,979.
7	Inventory at end of year	7	15,000.
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	500,979.

9a Check all methods used for valuing closing inventory:

- (i) ☒ Cost
(ii) ☐ Lower of cost or market
(iii) ☐ Other (Specify method used and attach explanation.)

b Check if there was a writedown of subnormal goods

c Check if the LIFO inventory method was adopted this tax year for any goods. (If checked, attach Form 970)

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO

9d

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☒ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If 'Yes,' attach explanation

☐ Yes ☒ No

Schedule C Dividends and Special Deductions (see instructions)

	(a) Dividends received	(b) Percentage	(c) Special deductions (a) x (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3 Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8 Dividends from wholly owned foreign subsidiaries		100	
9 Total. Add lines 1 through 8. See instructions for limitation			
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11 Dividends from affiliated group members		100	
12 Dividends from certain FSCs		100	
13 Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14 Income from controlled foreign corporations under subpart F (attach Form(s) 9471)			
15 Foreign dividend gross-up			
16 IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17 Other dividends			
18 Deduction for dividends paid on certain preferred stock of public utilities			
19 Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4			
20 Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b			

Schedule E Compensation of Officers (see instructions for page 1, line 12)

Note: Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) are \$500,000 or more.

1	(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
				(d) Common	(e) Preferred	
	Salvatore Tecce		100.0%	21.5%	%	
	Joseph Tecce, JR		100.0%	21.4%	%	
	Robert Tecce		100.0%	21.4%	%	
	Estate Joe Tecce Sr		0.0%	35.7%	%	
			%	%	%	
2	Total compensation of officers					
3	Compensation of officers claimed on Schedule A and elsewhere on return					
4	Subtract line 3 from line 2. Enter the result here and on page 1, line 12					

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Form 1120 (2009) Joe Tecce, Inc.

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Schedule J Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>	
2	Income tax. Check if a qualified personal service corporation (see instructions)	<input type="checkbox"/>	2
3	Alternative minimum tax (attach Form 4626)		3
4	Add lines 2 and 3		4
5a	Foreign tax credit (attach Form 1118)		5a
b	Credit from Form 8834, line 29		5b
c	General business credit (attach Form 3800)		5c
d	Credit for prior year minimum tax (attach Form 8827)		5d
e	Bond credits from Form 8912		5e
6	Total credits. Add lines 5a through 5e		6
7	Subtract line 6 from line 4		7
8	Personal holding company tax (attach Schedule PH (Form 1120))		8
9	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Form 8902 <input type="checkbox"/> Other (att schedule)		9
10	Total tax. Add lines 7 through 9. Enter here and on page 1, line 31		10

Schedule K Other Information (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) _____	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. <u>722110</u>		
b	Business activity <u>Restaurant</u>		
c	Product or service <u>Food</u>		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If 'Yes,' enter name and EIN of the parent corporation _____		X
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If 'Yes,' complete Part I of Schedule G (Form 1120) (attach Schedule G)		X
b	Did any individual or estate own, directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If 'Yes,' complete Part II of Schedule G (Form 1120) (attach Schedule G)		X
5	At the end of the tax year, did the corporation:	Yes	No
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851. Affiliations Schedule? For rules of constructive ownership see instructions. If 'Yes,' complete (i) through (iv)	X	

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock
Estate of Joseph Tecce Rr		United States	35.70

Form 1120 (2009) Joe Tecce, Inc. 04-2518933 Page 4
 Schedule K Continued

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership see instructions.
 If "Yes," complete (i) through (iv)

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) X
 If "Yes," file Form 5452, Corporate Report of Nondividend Distributions.
 If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.

7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock? X
 For rules of attribution see section 318. If "Yes," enter:
 (i) Percentage owned _____ and (ii) Owner's country _____
 (c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached _____

8 Check this box if the corporation issued publicly offered debt instruments with original issue discount ☐
 If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.

9 Enter the amount of tax-exempt interest received or accrued during the tax year: \$ _____

10 Enter the number of shareholders at the end of the tax year (if 100 or fewer): 3

11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ☐
 If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.

12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a): \$ 1,503,874.

13 Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000? X
 If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value property distributions (other than cash) made during the tax year: \$ _____

Form 1120 (2009)

Form 1120 (2009) Joe Tecce, Inc.

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Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1 Cash			-11,355.		
2a Trade notes and accounts receivable	685,051.		685,051.		
b Less allowance for bad debts			15,000.		15,000.
3 Inventories					
4 U.S. government obligations					
5 Tax-exempt securities (see instructions)					
6 Other current assets (attach schedule)			0.		
7 Loans to shareholders			0.		
8 Mortgage and real estate loans					
9 Other investments (attach schedule)					
10a Buildings and other depreciable assets	1,343,509.		1,343,509.		
b Less accumulated depreciation	957,599.	385,910.	979,819.	363,690.	
11a Depletable assets					
b Less accumulated depletion					
12 Land (net of any amortization)				160,710.	
13a Intangible assets (amortizable only)	160,710.		160,710.		160,710.
b Less accumulated amortization					
14 Other assets (attach schedule)			1,235,316.		539,400.
15 Total assets					
Liabilities and Shareholders' Equity					
16 Accounts payable		222,956.		263,733.	
17 Mortgages, notes, bonds payable in less than 1 year		0.			
18 Other current liabilities (attach sch)					
19 Loans from shareholders					
20 Mortgages, notes, bonds payable in 1 year or more		717,694.			
21 Other liabilities (attach schedule) ... Ltr. 21, Stmt		1,140,768.		1,224,636.	
22 Capital stock: a Preferred stock					
b Common stock	25,000.	25,000.	25,000.	25,000.	
23 Additional paid-in capital					
24 Retained earnings — Approp (att sch)					
25 Retained earnings — Unappropriated		-871,102.		-973,969.	
26 Adjmt to shareholders' equity (att sch)					
27 Less cost of treasury stock					
28 Total liabilities and shareholders' equity			1,235,316.		539,400.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more — see instructions

1 Net income (loss) per books	-102,867.	7 Income recorded on books this year not included on this return (itemize):	
2 Federal income tax per books	0.	Tax-exempt interest \$	
3 Excess of capital losses over capital gains			
4 Income subject to tax not recorded on books this year (itemize):			
5 Expenses recorded on books this year not deducted on this return (itemize):		8 Deductions on this return not charged against book income this year (itemize):	
a Depreciation \$		a Depreciation \$	
b Charitable contributions \$		b Charitable contributions \$	
c Travel & entertainment \$			
6 Add lines 1 through 5	-102,867.	9 Add lines 7 and 8	
		10 Income (page 1, line 28) — line 6 less line 9	-102,867.

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1 Balance at beginning of year	-871,102.	5 Distributions	a Cash	
2 Net income (loss) per books	-102,867.	b Stock	c Property	
3 Other increases (itemize):		6 Other decreases (itemize):		
4 Add lines 1, 2, and 3	-973,969.	7 Add lines 5 and 6		
		8 Balance at end of year (line 4 less line 7)		-973,969.

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2009

Department of the Treasury
Internal Revenue Service (99)

See separate instructions. Attach to your tax return.

Attachment Sequence No. **67**

Name(s) shown on return
Joe Tecce, Inc.

Identifying number
04-2518933

Business or activity to which this form relates

Form **1120** Line **20**

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses.	1	\$250,000.
2	Total cost of section 179 property placed in service (see instructions).	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions).	3	\$800,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29.	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562.	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs.).	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.	12	
13	Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12.	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions).	14	
15	Property subject to section 168(f)(1) election.	15	0.
16	Other depreciation (including ACRS).	16	0.

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2009.	17	22,220.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here: <input type="checkbox"/>		

Section B - Assets Placed in Service During 2009 Tax Year Using the General Depreciation System.

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System.

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28.	21	
22	Total. Add amounts from line 12; lines 14 through 17; lines 19 and 20 in column (g); and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions.	22	22,220.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.	23	

BAA For Paperwork Reduction Act Notice, see separate instructions.

FD-20612 07/07/09

Form 4562 (2009)

Form 4562 (2009) Joe Tecce, Inc.

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Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?		<input checked="" type="checkbox"/> Yes		<input type="checkbox"/> No		24b If "Yes," is the evidence written?		<input checked="" type="checkbox"/> Yes		<input type="checkbox"/> No	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost			
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)								25			
26 Property used more than 50% in a qualified business use:											
27 Property used 50% or less in a qualified business use:											
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28			
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29			

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?						
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2009 tax year (see instructions):					
43 Amortization of costs that began before your 2009 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report.					44

FD-20812 07/07/09

Form 4562 (2009)

Form T120, Line 29a

Net Operating Loss Worksheet

2009

Name Joe Tecce, Inc.	Employer Identification Number 04-2518933
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Two, three, four, or five year carryback, twenty year carryover

NOL Carryover Year	A Carryover	B Less Carrybacks/ Carryovers	C Adjusted Carryover
2008	149,883.		149,883.
2007	5,582.		5,582.
2006	465,747.		465,747.
2005	22,879.		22,879.
2004	493,295.		493,295.
2003	240,222.		240,222.
2002	48,316.		48,316.
2001	49,656.		49,656.
2000			
1999	26,633.		26,633.
1998			
1997	1,661.		1,661.
Total new law	1,503,874.		1,503,874.

OLD LAW: Three year carryback, fifteen year carryover

NOL Carryover Year	A Carryover	B Less Carrybacks/ Carryovers	C Adjusted Carryover
2008			
2007			
2006			
2005			
2004			
2003			
2002			
2001			
2000			
1999			
1998			
1997			
1996			
1995			
1994			
Total old law			

Joe Tecce, Inc.

04-2518933

Net Operating Loss Summary

NOL Carryover Year	A. NOL Carryover Available	B. Deduction Allowed in Current Year	C. Adjustment Under Section 172(b)(2)	D. Remaining Carryover 20 Years	E. Remaining Carryover 15 Years
2008.....	149,883.			149,883.	0.
2007.....	5,582.			5,582.	0.
2006.....	465,747.			465,747.	0.
2005.....	22,879.			22,879.	0.
2004.....	493,295.			493,295.	0.
2003.....	240,222.			240,222.	0.
2002.....	48,316.			48,316.	0.
2001.....	49,656.			49,656.	0.
2000.....					
1999.....	26,633.			26,633.	0.
1998.....					
1997.....	1,661.			1,661.	0.
1996.....					
1995.....					
1994.....					
Totals.....	1,503,874.			1,503,874.	0.
Less: Carryover expiring due to 15-year limitation.....					
Add: Current year net operating loss					102,867.
Less: Carryback of current year net operating loss					
Net operating loss carryover to next year					1,606,741.

Joe Tecce, Inc. 04-2518933

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Form 1120, Page 1, Line 10
Other Income Statement

Lottery Sales	28,547.
Less Lottery Expense	-28,856.
Total	-309.

Form 1120, Page 1, Line 26
Other Deductions Statement

Automobile and truck expense	6,486.
Bank charges	10,534.
Commissions	15,398.
Delivery and freight	17.
Gifts	2,494.
Insurance	40,578.
Janitorial	25,405.
Legal and professional	61,223.
Meals and entertainment (100%)	5,930.
Miscellaneous	2,295.
Office expense	10,947.
Outside services	778.
Permits and fees	3,918.
Supplies	41,787.
Telephone	11,863.
Travel	3,299.
Uniforms	1,370.
Sub-K parttime workers	28,883.
Total	273,205.

Form 1120, Page 2, Schedule A, Line 4
Additional Section 263A Costs Statement

Kitchen supplies	25,071.
Total	25,071.

Form 1120, Page 2, Schedule A, Line 5
Other Costs Statement

Lottery Ticket Expense	<i>See last</i>
Total	

Form 1120, Page 5, Schedule L, Line 18
Ln 18 Stmt

Other Current Liabilities:	Beginning of tax year	End of tax year
Meals Tax		
Accrued payroll taxes		
Child Support		
Accrued Interest		

Joe Tecce, Inc. 04-2518933

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Form 1120, Page 5, Schedule L, Line 18.
Ln 18 Stmt

Continued

Other Current Liabilities:	Beginning of tax year	End of tax year
Federal Accrued Taxes		
City Accrued Taxes		
RA Hall		
Note 9 Margin Street		
Total		

Form 1120, Page 5, Schedule L, Line 21
Ln 21 Stmt

Other Liabilities:	Beginning of tax year	End of tax year
Due from Trust	1,140,768.	
Total	<u>1,140,768.</u>	

Joe Tecce, Inc. 04-2518933

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Supporting Statement of:

Form 1120, pl-2/Line 14

Description	Amount
Kitchen Maintenance	6,408.
Repairs and maintenance	7,024.
Kitchen Equipment Maintenance	15,114.
Computer Maintenance and repairs	4,714.
Pest control	5,356.
Total	38,616.

Supporting Statement of:

Form 1120, pl-2/Line 16

Description	Amount
Rent	12,000.
Rental Expenses	
Total	12,000.

Supporting Statement of:

Form 1120, pl-2/Line 17C

Description	Amount
Fica	44,958.
Medicare	10,525.
State Health	0.

Form **8879-C**

**IRS e-file Signature Authorization
for Form 1120**

OMB No. 1545-1864

2009

Department of the Treasury
Internal Revenue Service

For calendar year 2009, or tax year beginning _____, 2009, ending _____
▶ See instructions. Do not send to the IRS. Keep for your records.

Name of corporation

Employer identification number

JOE TECCE, INC.

04-2518933

Part I Tax Return Information (Whole dollars only)

1 Total income (Form 1120, line 11)	1	873,249.
2 Taxable income (Form 1120, line 30)	2	-102,867.
3 Total tax (Form 1120, line 31)	3	
4 Amount owed (Form 1120, line 34)	4	
5 Overpayment (Form 1120, line 35)	5	

Part II Declaration and Signature Authorization of Officer (Be sure to get a copy of the corporation's return)

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2009 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission; (b) an indication of any refund offset; (c) the reason for any delay in processing the return or refund; and (d) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☐ I authorize _____ to enter my PIN _____ as my signature
ERO firm name do not enter all zeros
on the corporation's 2009 electronically filed income tax return.

☒ As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2009 electronically filed income tax return.

Officer's signature ▶ [Signature] Date ▶ _____ Title ▶ TREASURER

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN 04742024822
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2009 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub 3112, IRS e-file Application and Participation, and Pub 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ [Signature] Date ▶ 07/29/10

**ERO Must Retain This Form — See instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

BAA For Paperwork Reduction Act Notice, see instructions.

Form 8879-C (2009)

OFFICIAL FORM 7

United States Bankruptcy Court
District of Massachusetts

In re Joe Tecce, Inc.

Debtor(s)

Case No. 11-15320-WCH
Chapter 11

DECLARATION RE: ELECTRONIC FILING

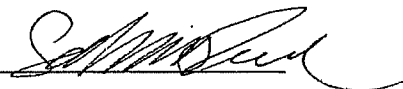
PART I- DECLARATION OF PETITIONER

I [We] Salvatore Tecce, *hereby declare(s) under penalty of perjury* that all of the information contained in my ~~several~~ (singly or jointly the "Document"), filed electronically, is true and correct. I understand that this *DECLARATION* is to be filed with the Clerk of Court electronically concurrently with the electronic filing of the Document. I understand that failure to file this *DECLARATION* may cause the Document to be struck and any request contained or relying thereon to be denied, without further notice.

I further understand that pursuant to the Massachusetts Electronic Filing Local Rule (MEFLR)-7(a) all paper documents containing original signatures executed under the penalties of perjury and filed electronically with the Court are the property of the bankruptcy estate and shall be maintained by the authorized CM/ECF Registered User for a period of five (5) years after the closing of this case.

Dated: June 17, 2011

Signed: /s/ Salvatore Tecce
Salvatore Tecce
(Affiant)



PART II - DECLARATION OF ATTORNEY (IF AFFIANT IS REPRESENTED BY COUNSEL)

I certify that the affiant(s) signed this form before I submitted the Document, I gave the affiant(s) a copy of the Document and this *DECLARATION*, and I have followed all other electronic filing requirements currently established by local rule and standing order. This *DECLARATION* is based on all information of which I have knowledge and my signature below constitutes my certification of the foregoing under Fed. R. Bankr. P. 9011. I have reviewed and will comply with the provisions of MEFR 7.

Dated: June 17, 2011

Signed: /s/ John T. Morrier
John T. Morrier 628624
Attorney for Affiant

